

रजिस्टर्ड नं० पी० 461



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 20 मार्च, 1973/29 फाल्गुन, 1894

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT

NOTIFICATION

Simla-2, the 13th March, 1973

No. 5-26/72-LR.—The Himachal Pradesh Motor Vehicles Taxation Bill, 1972 (Bill No. 28 of 1972) after having received the assent of the Governor, Himachal Pradesh, on the 9th March, 1973, under Article 200 of

the Constitution of India, is hereby published in the Rajpatra, Himachal Pradesh as Act No. 4 of 1973.

JOSEPH DINA NATH,
Deputy Secretary.

Act No. 4 of 1973.

THE HIMACHAL PRADESH MOTOR VEHICLES
TAXATION ACT, 1972

AN
ACT

to impose a tax on motor vehicles in the State of Himachal Pradesh and for other matters connected therewith.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation Act, 1972.

(2) It shall extend to the whole of the State of Himachal Pradesh.

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the subject or context,—

- (a) "Commissioner" means the Divisional Commissioner, Himachal Pradesh;
- (b) "prescribed" means prescribed by rules made under this Act;
- (c) "quarter" means a period of three calendar months expiring on 31st March, 30th June, 30th September, or 31st December, in each year;
- (d) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939;
- (e) "State Government" means the Government of Himachal Pradesh;
- (f) "taxation authority" means any person or authority appointed by State Government by notification to exercise the powers and perform the duties conferred or imposed upon a taxation authority by or under this Act;
- (g) "tax" means the tax levied under this Act;
- (h) "tempo" means a three wheeled motor vehicle constructed or adapted for use for the carriage of goods, or any such motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers;
- (i) "token" means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable;
- (j) "year" means the financial year;
- (k) all other words and expressions used, but not defined in this Act and defined in the Motor Vehicles Act, 1939, shall have the meanings respectively assigned to them in that Act.

3. (1) Subject to the other provisions of this Act on and from the commencement of this Act there shall be levied and collected on all motor vehicles used or kept for use in Himachal Pradesh a tax at the rate specified in the schedule.

(2) The State Government may from time to time by notification, modify the rates specified in the schedule:

Short title,
extent and
commencement.

Definitions.

4 of 1939

4 of 1939

Levy of tax.

Provided that the modified rates shall not exceed two times the rates prescribed in the schedule for each type of vehicle excepting motor vehicles used solely in the course of trade and industry for the transport of goods or material for which the maximum limit shall be Rs. 6,000 for a period of one year.

**Declaration
and payment of tax.**

4. (1) Every registered owner or person having possession or control of a motor vehicle used or kept for use in Himachal Pradesh shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(2) The tax to which a registered owner or person having possession or control of a motor vehicle appears by such declaration to be liable under section 3 shall be paid by him—

- (a) for a year at the rate specified in the schedule (hereinafter referred to as the annual rate); or
- (b) for one or more quarters, at one-fourth of the annual rate for each quarter; or
- (c) for any period less than a quarter expiring on the last day of the quarter at one-twelfth of the annual rate for each complete month or part thereof included in such period:

Provided that the tax for a private car and vehicles covered by private carriers permits shall always be paid for a year except when it is paid for the first time in which case it shall be for a period upto 31st March next following:

Provided further that if the registered owner or the person having possession or control of a motor vehicle wants to pay the tax in advance for more than a year, he shall be at liberty to do so.

(3) This tax shall be paid within such time and in such manner as may be prescribed.

(4) In calculating the tax due for any period less than one year, fraction of a rupee shall be counted as a rupee.

**Issue of
tokens.**

5. (1) When a person pays the amount of tax leviable under section 3 in respect of any motor vehicle or proves to the satisfaction of the taxation authority that no such tax is payable in respect of such vehicle, the taxation authority shall—

- (a) issue to such person a token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable; and
- (b) specify in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (a) or that no tax is payable in respect of that vehicle, as the case may be:

Provided that no token in respect of a motor vehicle as defined in clause (e) of section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 shall be issued to any person to whom a registration certificate in respect of such motor vehicle under that Act has not been granted.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Himachal Pradesh unless the registered owner or the person

having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

6. (1) When a motor vehicle used or kept for use in Himachal Pradesh is altered or is proposed to be used in such manner as to render the registered owner or the person who has possession or control of such vehicle liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, along with such additional declaration (accompanied by the certificates of registration in respect of such motor vehicle), pay to the taxation authority an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. The additional declaration shall indicate clearly also the nature of alteration made in the motor vehicle or, as the case may be, the altered use to which the vehicle is proposed to be put.

(3) On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the vehicle, a fresh token in place of the original token and shall cause an entry of such payment to be made in the certificate of registration.

7. When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period, or proposed to be used during such period in such manner as to cause the vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of the vehicle, shall in addition to the tax, if any, due from him for that period be liable to pay for the unexpired portion of such period; since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Explanation.—In calculating the unexpired portion under this section any broken period in a month shall be considered as full month.

8. The taxation authority may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a form of declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of 14 days from the date of service of such special notice.

9. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or

Additional declaration.

Liability for additional tax.

Service of special notice to make declaration and to pay tax.

Liability to pay arrears of tax of person succeeding to the owner.

ship, possession or control of motor vehicles.

control of such vehicle shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Refund of tax.

10. (1) When any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

(2) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Himachal Pradesh before the expiry of the period for which the tax has been paid and taxed in another State, such person, shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and during which the vehicle was removed from Himachal Pradesh, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

Penalty payable when tax not paid.

11. When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in Himachal Pradesh is in default in making a payment of the tax the taxation authority may direct that, in addition to the amount of arrears, a sum not exceeding the annual tax payable in respect of such vehicle or twice the amount of the tax to which he is liable whichever is higher shall be recovered from him by way of penalty:

Provided that before giving any such direction the registered owner or such person shall be given a reasonable opportunity of being heard.

Arrears of tax and penalty recoverable as arrears of land revenue.

12. (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

(2) When a person neglects or refuses to pay an instalment of tax within one month from the expiration of the period fixed for such payment, the taxation authority may forward to the Collector a certificate under his signatures specifying the amount of the arrears due from the person and the Collector on receipt of such certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue.

(3) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11, or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

Effect of payment of tax in other States with

13. Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Himachal

Pradesh for use during the period, then—

- (i) no tax under this Act shall be payable in respect of that motor vehicle; and
- (ii) the token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Act, for such period or for a period of ninety days from the date on which the motor vehicle is brought into Himachal Pradesh, whichever is shorter:

Provided that the registered owner or the person having possession or control of the motor vehicle complies with the provisions of sub-section (1) of section 4.

14. (1) Where the registered owner or the person having possession or control of a motor vehicle is an agriculturist and that motor vehicle has been designed for agricultural operations and is used solely for such operations in relation to his own land then, that vehicle shall be exempt from the payment of the tax.

Exemption

Explanation.—For the purposes of this sub-section the expression “agricultural operations” includes,—

- (i) tilling, sowing, harvesting, crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;
- (ii) transport of manure, seeds, insecticides and other like articles required for work in the land from the market to the land; and
- (iii) transport of any agricultural produce from the land to the place of storage or from the place of storage to the market.

(2) When the registered owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the taxation authority that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the taxation authority and obtains an acknowledgement therefor from that authority, he shall be exempt from the payment of the tax for that period.

(3) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, and subject to such conditions as it may specify in the notification, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any person or class of persons from the payment of the tax.

(4) A person who keeps more than twenty-five motor vehicles for use solely in the course of trade and industry shall be entitled to a deduction of ten per cent on the aggregate amount of tax to which he is liable.

Explanation.—The expression “trade and industry” includes transport for hire.

(5) A rebate of 5 per cent shall be allowed to a person who is liable to pay tax under section 4 if he pays the tax for the entire year in one instalment.

(6) Whoever becomes liable to pay an instalment of tax for any period in respect of a motor vehicle, but proves to the satisfaction of the taxation authority, that he has paid a tax imposed by a municipality, small town committee, or a cantonment authority, in respect of the same motor vehicle, for the whole or part of the period for which an instalment of tax is due,

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then the amount of tax paid to the municipality, small town committee or cantonment authority for the the said period, shall be deducted from the instalment of tax for that period and the taxing authority shall make an endorsement to that effect in the certificate of registration.

Appeal. 15. (1) Any person aggrieved by an order relating to the assessment, levy or recovery of the tax or penalty may, within a period of thirty days from the date of such order, appeal from such order to the Collector, or if the Collector is the officer who passed such order then to the Commissioner. The appellate order of the Collector or Commissioner, as the case may be, shall be final and conclusive.

Powers of police officer and other officers. 16. Any police officer in uniform, not below the rank of Sub-Inspector or any other officer prescribed in this behalf, may—

- (a) enter any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept; or
- (b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationery so long as may reasonably be necessary,

for the purpose of satisfying himself that the amount of the tax in respect of such vehicle, has been paid.

Penalty for complete untrue declaration. 17. Whoever—

- (a) omits to give declaration under section 4;
- (b) delivers in respect of a motor vehicle a declaration or additional declaration wherein the particulars required by or under this Act to be therein set-forth are not fully and truly stated; or
- (c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 16 or fails to stop the motor vehicle when required to do so by such officer under clause (b) of that section, shall on conviction be punishable—

- (i) with fine which may extend to a sum equal to the annual tax payable in respect of such vehicle; and
- (ii) in the event of such person having been previously convicted of an offence under this section, with fine which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

Her penalties. 18. Whoever contravenes any of the provisions of this Act or the rules made thereunder other than those punishable under section 17 shall on conviction be punishable with fine which may extend to two hundred rupees and in the event of such person having been previously convicted of an offence under this section, with fine which may extend to five hundred rupees.

Allegations of offences. 19. No court inferior to that of a Magistrate of the second class shall try an offence punishable under this Act.

Right to jurisdiction of civil and criminal courts in matters of taxation. 20. The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or in rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government officer for any thing in good faith done or intended to be done under this Act.

21. (1) The State Government may after previous publication make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely:—

- (a) to prescribe the form of any declaration, certificate or special notice and the particulars to be stated therein;
- (b) to prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority;
- (c) to regulate the method of assessing and recovering the tax;
- (d) to regulate the manner in which special notices may be served;
- (e) to regulate the manner in which exemptions or refunds may be claimed and granted;
- (f) to regulate the manner in which the appeals may be instituted and heard; and
- (g) to prescribe the form of token and the manner in which they shall be displayed.

(3) In making any rule under this section the State Government may provide that any person contravening such rule shall be punishable with fine which may extend to one hundred rupees, and in the event of any subsequent conviction for the same offence with a fine which may extend to two hundred rupees.

(4) Every rule made under this section shall be laid, as soon as may be, after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

4 of 1924
4 of 1924
31 of 1966
4 of 1972

22. (1) The Punjab Motor Vehicles Taxation Act, 1924 as applicable to the areas comprised in Himachal Pradesh immediately before 1st November, 1966, the Punjab Motor Vehicles Taxation Act, 1924 as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966 and the Himachal Pradesh Motor Vehicles Taxation Ordinance, 1972 are hereby repealed.

Repeal at
savings.

(2) Notwithstanding such repeal, anything done or any action taken or purporting to have been taken (including rules, notifications or orders made or issued) in exercise of any powers conferred by or under the said Acts and Ordinance shall be deemed to have been done or taken under this Act.

Power of
State Gover-
ment to
make rules

SCHEDULE
(See section 3)

Description of Motor Vehicles	Annual rate of tax
	Rs. P.
1. Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 400 kilograms in weight unladen—	
(a) bicycles not exceeding 90 kilograms in weight unladen ..	27.50
(b) bicycles exceeding 90 kilograms in weight unladen ..	55.00
(c) bicycles if used for drawing a trailer or side car in addition to the tax payable therefor ..	14.00
(d) tricycles (excluding tempos) ..	55.00
2. Vehicles not exceeding 250 kilograms in weight unladen adapted and used for invalids ..	6.25
3. Vehicles used solely in the course of trade and industry for the transport of goods, including those covered by private carriers permits (including tricycles weighing more than 400 kilograms unladen and tempos)—	
(a) electrically propelled, but not exceeding 1,250 kilograms in weight unladen ..	43.75
(b) vehicles other than such electrically propelled vehicles as aforesaid not exceeding 600 kilograms in weight unladen ..	172.50
(c) vehicles exceeding 600 kilograms but not exceeding one tonne in weight unladen ..	281.25
(d) vehicles exceeding one tonne, but not exceeding 2 tonnes in weight unladen ..	437.50
(e) vehicles exceeding two tonnes but not exceeding 3 tonnes in weight unladen ..	593.75
(f) vehicles exceeding 3 tonnes but not exceeding 4 tonnes in weight unladen ..	875.00
(g) vehicles exceeding 4 tonnes in weight unladen ..	1000.00
(h) vehicles if used for drawing a trailer in addition for each trailer provided that two or more motor vehicles shall not be chargeable under this clause with respect to the same trailer ..	62.50
4. (i) Motor cabs with contract carriage permits plying for hire and used for the transport of passengers excluding the driver ..	83.00
(ii) Tram cars ..	per seat 18.75
5. (i) Stage carriage plying for hire and used for the transport of passengers excluding the driver and conductor ..	105.00
(ii) Tram cars ..	per seat subject to a maximum of Rs. 4,200 18.75
6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule, the registered unladen weight of which—	
(a) does not exceed one thousand kilograms ..	110.00

Description of Motor Vehicles	Annual rate of tax
	Rs. P.
(b) exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms ..	137.50
(c) exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms ..	192.50
(d) exceeds two thousand kilograms ..	The rate specified in (c) above plus one hundred and thirty-seven rupees and fifty paise for every one thousand kilograms or part thereof.

चप-नियंत्रक, मुद्रण तथा सेवन सामग्री, हिमाचल प्रदेश, शिमला-३ द्वारा मुद्रित तथा प्रकाशित ।